

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (RDD)
Debtors.)	
_____)	(Jointly Administered)

**COMBINED ELEVENTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS AUDITORS AND PROVIDERS OF OTHER PROFESSIONAL SERVICES
FOR THE DEBTORS FOR THE PERIOD FROM
JANUARY 1, 2022 THROUGH MARCH 31, 2022**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	January 1, 2022 through March 31, 2022
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$900,000.00
Less 20% Holdback:	\$180,000.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$0.00
Total Fees and Expenses Due:	\$720,000.00

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: April 20, 2022

/s/Amelia M. Caporale

Amelia M. Caporale
Partner, Ernst & Young LLP
20 Church Street
Hartford, CT 06103

EXHIBIT A
SUMMARY BY PROFESSIONAL

2021 Audit Services

Last Name	First Name	Rank	Time
Agarwal	Ashish Agarwal	Manager	10.0
Azraa	Sarah	Client Serving Contractor	54.0
Biedziak	Eliza Anna	Senior Manager	0.5
Caporale	Amelia	Partner/Principal	7.0
Casella	John M.	Staff/Assistant	80.0
Conley	Hannah Mary	Senior Manager	2.0
D'Alessandro	Nicholas A	Manager	131.0
Eiserle	Christopher D.	Staff/Assistant	19.5
Fox	Nicholas K.	Manager	5.0
Furtado	Justin V	Manager	32.4
Karappamveetil	Hitha Anis	Associate	2.0
Kaushik	Utkarsh	Staff/Assistant	81.0
Maity	Anirban	Staff/Assistant	4.0
Memeti	Andi	Senior	2.0
Mercier	Joseph D	Senior	74.1
Mumtaz	Humza	Staff/Assistant	7.0
Nayyar	Deepankar	Senior	157.0
Nguyen	Dominic Lee	Senior	4.0
Pahlon	Cody	Staff/Assistant	6.6
Patel	Nikita P.	Staff/Assistant	129.5
Pereira	Christopher A.	Partner/Principal	6.0
Piotroski	Edmund Anthony	Senior	54.1
Sawhney	Akshay	Senior	1.0
Shivani	Shivani	Senior Associate	0.5
Shukla	Saurabh	Senior	6.0
Siegler	Jeffrey Thomas	Staff/Assistant	11.5
Singh	Kulbhusan	Senior	6.5
Sonika	Avinash	Senior Manager	18.0
Tsui	Rochelle	Manager	1.0
Zee	Ena	Executive Director	0.8
		Total	914.0

Total Fixed Fees Sought for 2021 Audit Services During Fee Period: \$900,000.00

EXHIBIT B
SUMMARY BY CATEGORY

2021 Audit Services

Time Category	Category Descriptions	Hours
Independence Procedures	This category includes all activities associated with Independence Procedures	5.0
Planning Activities	This category relates to all audit planning activities.	125.6
Walkthroughs/Test of Controls	This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls.	31.1
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	748.3
Quality Review	This category includes activities associated with Quality Review of audit procedures	4.0
	Total	914.0

Total Fixed Fees Sought for 2021 Audit Services During Fee Period: \$900,000.00

EXHIBIT C
SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL

2021 Audit Services

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Pereira,Christopher A.	Partner/Principal	2/2/2022	Quality Review	3.0	Review of prior year financial statements
Caporale,Amelia M	Partner/Principal	2/3/2022	Planning Activities	0.5	Review of initial planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	2/10/2022	Planning Activities	2.0	Planning for 2021 audit.
Sarah Azraa	Client Serving Contractor	2/11/2022	Year-End Substantive Testing	3.0	Preparation of lead sheets for 2021 audit
D'Alessandro,Nicholas A	Manager	2/14/2022	Planning Activities	1.0	Planning for 2021 audit.
Sarah Azraa	Client Serving Contractor	2/15/2022	Year-End Substantive Testing	10.0	Preparation of lead sheets for 2021 audit cont.
Deepankar Nayyar	Senior	2/16/2022	Planning Activities	11.0	Review of Purdue planning documents
Caporale,Amelia M	Partner/Principal	2/17/2022	Planning Activities	0.5	Review of initial planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	2/18/2022	Planning Activities	1.0	Planning for 2021 audit.
Caporale,Amelia M	Partner/Principal	2/21/2022	Planning Activities	0.5	Review of initial planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	2/25/2022	Planning Activities	1.0	Planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	3/2/2022	Planning Activities	1.5	Request list and walking the Controller through the list. EY members Justin Furtado, Manager also on the call
Furtado,Justin V	Manager	3/2/2022	Planning Activities	1.5	Request list and walking the Controller through the list. EY members Nicholas D'Alessandro, Manager also on the call
Caporale,Amelia M	Partner/Principal	3/2/2022	Planning Activities	0.5	Call with R. Aleali to discuss modifications to Engagement letter and status of litigation
Furtado,Justin V	Manager	3/4/2022	Planning Activities	1.0	Planning documents review
Caporale,Amelia M	Partner/Principal	3/4/2022	Independence Procedures	0.5	Review and modify engagement letter for submission to client

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	3/7/2022	Planning Activities	6.2	Planning files for scope and strategy including scoping, changes to IT tasks/testing approach, scoping and request list emails from client
D'Alessandro,Nicholas A	Manager	3/8/2022	Planning Activities	6.8	Planning files for scope and strategy including scoping and request list emails from client, estimates discussion, team PowerPoint, team assignments tracker
Patel,Nikita P.	Staff/Assistant	3/8/2022	Planning Activities	1.3	Removing technology controls not tested this year from Canvas and filling out audit planning template
Patel,Nikita P.	Staff/Assistant	3/8/2022	Planning Activities	2.2	Researching litigation articles to help fill out audit planning template
Deepankar Nayyar	Senior	3/8/2022	Year-End Substantive Testing	11.0	Review and update of audit permanent files
Mercier,Joseph D	Senior	3/8/2022	Year-End Substantive Testing	3.0	Documentation of the estimates testing leadsheet
Mercier,Joseph D	Senior	3/8/2022	Walkthroughs/Test of Controls	2.0	Documenting walkthroughs
Utkarsh Kaushik	Staff/Assistant	3/8/2022	Walkthroughs/Test of Controls	13.0	Documentation of walkthrough procedures
Patel,Nikita P.	Staff/Assistant	3/9/2022	Planning Activities	4.4	Researching litigation articles to help fill out audit planning template cont.
D'Alessandro,Nicholas A	Manager	3/9/2022	Planning Activities	3.5	Scope & Strategy files for planning including audit committee book, planning template, team meeting PowerPoint, and assignments tracker
Furtado,Justin V	Manager	3/9/2022	Planning Activities	0.7	Planning documents review cont.
Deepankar Nayyar	Senior	3/9/2022	Walkthroughs/Test of Controls	11.0	Documentation of process walkthroughs
D'Alessandro,Nicholas A	Manager	3/10/2022	Planning Activities	4.5	Scope & Strategy files for planning including planning template, client continuance/risk factor, estimates lead, fraud and significant risk documentation and assignments tracker
Deepankar Nayyar	Senior	3/10/2022	Year-End Substantive Testing	11.0	Update of client request list within the collaboration portal

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Utkarsh Kaushik	Staff/Assistant	3/10/2022	Year-End Substantive Testing	14.0	Requesting client portal requests
Caporale,Amelia M	Partner/Principal	3/11/2022	Planning Activities	0.5	Discuss scoping with A.Sonika, J.Furtado and N. D'Alessandro for Government pricing testing
Patel,Nikita P.	Staff/Assistant	3/11/2022	Walkthroughs/Test of Controls	0.6	Performing various walkthroughs
D'Alessandro,Nicholas A	Manager	3/11/2022	Walkthroughs/Test of Controls	1.3	Sales walkthrough review and follow-ups with client
D'Alessandro,Nicholas A	Manager	3/11/2022	Planning Activities	0.5	Discuss scoping with A.Sonika, J.Furtado and A. Caporale for Government pricing testing
Sonika,Avinash	Senior Manager	3/11/2022	Planning Activities	0.5	Discuss scoping with N. D'Alessandro, J.Furtado and A. Caporale for Government pricing testing
D'Alessandro,Nicholas A	Manager	3/11/2022	Planning Activities	6.8	Review of planning files
Patel,Nikita P.	Staff/Assistant	3/11/2022	Year-End Substantive Testing	0.6	Uploading and documenting 2021 product price lists received
Furtado,Justin V	Manager	3/11/2022	Planning Activities	0.5	Discuss scoping with A.Sonika, N. D'Alessandro and A. Caporale for Government pricing testing
Furtado,Justin V	Manager	3/11/2022	Planning Activities	1.2	Planning documents review cont.
Casella,John M.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
D'Alessandro,Nicholas A	Manager	3/14/2022	Walkthroughs/Test of Controls	2.5	Walkthrough documentation along with higher risk estimate walkthrough forms (rebates, returns, chargebacks)
Patel,Nikita P.	Staff/Assistant	3/14/2022	Planning Activities	1.4	Planning forms such as program of general audit procedures
Piotroski,Edmund Anthony	Senior	3/14/2022	Planning Activities	2.5	Purdue scoping review
Piotroski,Edmund Anthony	Senior	3/14/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	0.7	Documenting price list and sales return policy for Rhodes Pharma
D'Alessandro,Nicholas A	Manager	3/14/2022	Planning Activities	4.6	Finalizing the audit planning template and executive presentation
Patel,Nikita P.	Staff/Assistant	3/14/2022	Walkthroughs/Test of Controls	0.7	Documenting entity level control support provided
Casella,John M.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	3.0	Testing Severance detail and accrued bonus
Patel,Nikita P.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	1.6	Documenting intercompany analysis for consolidated company
D'Alessandro,Nicholas A	Manager	3/14/2022	Year-End Substantive Testing	1.4	Managing Canvas client portal questions and requests, setting up seniors/staff on cash, accounts receivable
Mercier,Joseph D	Senior	3/14/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Furtado,Justin V	Manager	3/14/2022	Year-End Substantive Testing	0.6	Review of client request list
Utkarsh Kaushik	Staff/Assistant	3/14/2022	Year-End Substantive Testing	12.0	Performing intangible asset rollforward and accounts payable testing workbooks
Casella,John M.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Akshay Sawhney	Senior	3/15/2022	Year-End Substantive Testing	0.5	Creating trade receivables subledger analyzer
D'Alessandro,Nicholas A	Manager	3/15/2022	Year-End Substantive Testing	5.6	Engagement management, including review of client request list and staffing assignments
Casella,John M.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	4.0	Testing of intangible assets and inventory cut-off procedures

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/15/2022	Year-End Substantive Testing	0.5	Morning & Afternoon Touchpoints with the team
D'Alessandro,Nicholas A	Manager	3/15/2022	Planning Activities	2.8	Finalizing the audit planning template and executive presentation
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	1.4	Client request list updates
Piotroski,Edmund Anthony	Senior	3/15/2022	Year-End Substantive Testing	0.8	Client request list set up and transition to N. Patel
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	1.5	Review of Rhodes weight average cost price list
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.5	Performing Purdue Over the counter sales analytic
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	2.0	Documenting intercompany testing file
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.8	Documenting Rhodes Pharma accounts receivable aging
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.8	Documenting Purdue accounts receivable aging
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	1.8	Preparing accounts receivable testing files and intercompany analysis files
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	3.3	Setting up inventory files for Rhodes Pharma
Deepankar Nayyar	Senior	3/15/2022	Year-End Substantive Testing	11.0	Documenting substantive testing workpapers

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	3/15/2022	Year-End Substantive Testing	0.9	Review of Medicaid price testing scoping
Casella,John M.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Fox,Nicholas K.	Manager	3/16/2022	Year-End Substantive Testing	3.0	Review actuarial testing scoping with team, refamiliarize with existing issues, project management
Mercier,Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.5	Documenting Rhodes inventory summary
Mercier,Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.5	Review of Rhodes Inventory cutoff
Mercier,Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.8	Testing of Rhodes credit adjustments
Mercier,Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.2	Testing of Purdue credit adjustments
Piotroski,Edmund Anthony	Senior	3/16/2022	Year-End Substantive Testing	3.0	Updating client request list
D'Alessandro,Nicholas A	Manager	3/16/2022	Year-End Substantive Testing	6.8	Working through account schedules including revenue, journal entry data for EY Helix General Ledger Analyzer, inventory
Patel,Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	3.4	Documenting revenue substantive testing workpapers
Piotroski,Edmund Anthony	Senior	3/16/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Casella,John M.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	5.0	Testing of Bonus accrual, Intangible analysis, Inventory Cut-off
Mercier,Joseph D	Senior	3/16/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	1.4	Updating functionality of client request list for ease of tracking
Patel,Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	3.6	Writing instructions for offshore team to help with revenue workpapers for Rhodes Pharma
Deepankar Nayyar	Senior	3/16/2022	Year-End Substantive Testing	11.0	Reviewing cash testing procedures over confirmations
Furtado,Justin V	Manager	3/16/2022	Year-End Substantive Testing	0.6	Review of client request list updates
Furtado,Justin V	Manager	3/16/2022	Year-End Substantive Testing	4.1	Review of Purdue accrued expenses detail and determination of testing procedures
Utkarsh Kaushik	Staff/Assistant	3/16/2022	Year-End Substantive Testing	5.0	Performing over the counter sales testing
Pereira,Christopher A.	Partner/Principal	3/16/2022	Quality Review	1.0	Review of prior year testing workpapers
Biedziak,Eliza Anna	Senior Manager	3/17/2022	Year-End Substantive Testing	0.5	Planning procedures for government price testing
Casella,John M.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Eiserle,Christopher D.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	3.0	Chart of accounts review within EY Helix Tool
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.4	Update prepared by client request list based on what was received from client today
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.8	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	6.1	Writing instructions for offshore team to help with revenue workpapers for Purdue Pharma
Sonika,Avinash	Senior Manager	3/17/2022	Planning Activities	4.0	reviewing planning documents for FY21 audit
D'Alessandro,Nicholas A	Manager	3/17/2022	Year-End Substantive Testing	4.8	Purdue inventory audit procedures

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.7	Review of the over the counter product sales analytics
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	1.5	Review of Over the counter sales cutoff testing and sales cutoff register
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.5	Updating the estimates lead
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	1.5	Review of Purdue unprocessed deductions
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.5	Review of Rhodes Inventory cutoff
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	1.3	Review of vendor chargeback credit listings
D'Alessandro,Nicholas A	Manager	3/17/2022	Planning Activities	4.3	Audit planning for Purdue.
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/17/2022	Year-End Substantive Testing	0.5	Morning & Afternoon Touchpoints with the team
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.9	Creating Rhodes pharma sales ledger testing files
Casella,John M.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	4.0	Documenting inventory compilation testing file
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	2.7	Writing instructions for offshore team to help with revenue workpapers for Rhodes Pharma
Deepankar Nayyar	Senior	3/17/2022	Year-End Substantive Testing	11.0	Documenting substantive testing workpapers
Furtado,Justin V	Manager	3/17/2022	Planning Activities	0.6	Review of audit planning meeting materials
Utkarsh Kaushik	Staff/Assistant	3/17/2022	Year-End Substantive Testing	3.0	Performing accounts payable testing over goods received, not invoiced

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Manager	3/17/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Medicaid pricing testing client request client
Caporale,Amelia M	Partner/Principal	3/18/2022	Independence Procedures	0.5	Assessment of additional permissible services given audit relationship
Casella,John M.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
D'Alessandro,Nicholas A	Manager	3/18/2022	Year-End Substantive Testing	4.7	Revenue/Accounts Receivable Helix procedures and setting up general ledger analyzer/trade receivable analyzer
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Sonika,Avinash	Senior Manager	3/18/2022	Planning Activities	4.0	Reviewing planning documents for FY21 audit
Piotroski,Edmund Anthony	Senior	3/18/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.7	Adding in Rhodes Pharma sales listing into our workpapers
Patel,Nikita P.	Staff/Assistant	3/18/2022	Planning Activities	0.3	Preparing what I present during executive approval and discussion points meeting next week
Piotroski,Edmund Anthony	Senior	3/18/2022	Year-End Substantive Testing	1.0	Review of client requests received
Piotroski,Edmund Anthony	Senior	3/18/2022	Year-End Substantive Testing	0.5	Review of Purdue inventory testing workpapers
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.3	Morning catch up call with team
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	3.8	Writing instructions for offshore team to help with revenue workpapers for Purdue Pharma and Rhodes Pharma and discussing with team
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	0.3	Review of pension workpapers

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.6	Update prepared by client request list based on what was received from client today
Casella,John M.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	7.5	Testing of Inventory Compilation, Inventory Price Testing, Prepaid legal
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	2.4	Review of Purdue lower of cost or net realizable value testing
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	2.5	Compilation of Purdue inventory and related tie out
Caporale,Amelia M	Partner/Principal	3/21/2022	Planning Activities	2.5	2021 Audit planning meeting with C.Pereira, A. Sonika, J. Furtado, N. D'Alessandro, E. Piotroski, N. Patel and J. Casella and call with T. Sciammetta and R. El-Cheikh regarding permissible services
Caporale,Amelia M	Partner/Principal	3/21/2022	Planning Activities	0.5	Call with T. Sciammetta and R. El-Cheikh regarding permissible services
Eiserle,Christopher D.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	4.0	Data processing for EY Helix Tool (2020 data updates)
Eiserle,Christopher D.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	5.0	Data processing for EY Helix Tool (2021 data)
Sonika,Avinash	Senior Manager	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, Justin Furtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Patel,Nikita P.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	2.7	Agreement of Accounts receivable subledger to trial balance and documentation of procedures performed
D'Alessandro,Nicholas A	Manager	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Casella,John M.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	4.0	Testing of prepaid expenses

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	3/21/2022	Planning Activities	3.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
D'Alessandro,Nicholas A	Manager	3/21/2022	Year-End Substantive Testing	3.5	General Ledger Analyzer completeness testing (including mapping) and finalized the Helix Trade Receivable Analyzer
Casella,John M.	Staff/Assistant	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Patel,Nikita P.	Staff/Assistant	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Patel,Nikita P.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	2.4	Making substantive testing selections for over the counter listings for accounts receivable and sales
Patel,Nikita P.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list for items that were received today
Deepankar Nayyar	Senior	3/21/2022	Year-End Substantive Testing	11.0	Trial balance and lead sheet review
Furtado,Justin V	Manager	3/21/2022	Planning Activities	4.5	Planning document review and kick off meeting; Present: Amelia Caporale, Chris Pereira, Avinash Sonika, Nick D'Alessandro, Eddie Piotroski, Nikita Patel, John Casella
Pahlon,Cody	Staff/Assistant	3/21/2022	Year-End Substantive Testing	1.5	Draft audit tools to review obligation, interest cost, and service cost as well as consistency of cash flows

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Pereira,Christopher A.	Partner/Principal	3/21/2022	Planning Activities	2.0	2021 Audit planning meeting with C.Pereira, A. Sonika, J. Furtado, N. D'Alessandro, E. Piotroski, N. Patel and J. Casella
Sarah Azraa	Client Serving Contractor	3/21/2022	Year-End Substantive Testing	11.0	Download of cash confirmations from online portal and initial documentation
Utkarsh Kaushik	Staff/Assistant	3/21/2022	Year-End Substantive Testing	12.0	Initial documentation and tie out of the trial balance
Casella,John M.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Akshay Sawhney	Senior	3/22/2022	Year-End Substantive Testing	0.5	Creating trade receivables subledger analyzer
Deepankar Nayyar	Senior	3/22/2022	Year-End Substantive Testing	11.0	Trial balance and lead sheet review cont.
Piotroski,Edmund Anthony	Senior	3/22/2022	Year-End Substantive Testing	4.0	Review of Prepaid expense testing
Piotroski,Edmund Anthony	Senior	3/22/2022	Year-End Substantive Testing	3.0	Review of Purdue payables testing schedules
Piotroski,Edmund Anthony	Senior	3/22/2022	Year-End Substantive Testing	1.0	Review of Rhodes Pharma payables testing
D'Alessandro,Nicholas A	Manager	3/22/2022	Year-End Substantive Testing	5.8	Making/helping team make testing selections for Revenue/Accounts Receivable (both controlled substance Helix and over-the-counter),inventory price testing/cutoff selections, and chargeback selections. Also scanning trial balance for new accounts over scope
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list based on what has been received as of today
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.7	Drafting instructions for the global delivery services team for accounts receivable confirmation letters

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	3.4	Making selections to test revenue/accounts receivable transactions
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	1.2	Vendor chargeback testing selections
Casella,John M.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	5.0	Making Inventory Price Testing Selections and Prepaid S&P testing
Furtado,Justin V	Manager	3/22/2022	Planning Activities	1.5	Planning documents review
Pahlon,Cody	Staff/Assistant	3/22/2022	Year-End Substantive Testing	1.9	Draft audit tools for our numerical review, expected return on assets, and fixed income assumptions
Sarah Azraa	Client Serving Contractor	3/22/2022	Year-End Substantive Testing	8.0	Documentation of testing lead schedules and identification of material accounts for testing
Caporale,Amelia M	Partner/Principal	3/23/2022	Planning Activities	0.5	Review audit planning documentation
Casella,John M.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Pahlon,Cody	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.5	Internal meeting to discuss Pension Review. Included D. Nguyen, R. Chhabra, E. Zee, N. Fox
Deepankar Nayyar	Senior	3/23/2022	Year-End Substantive Testing	11.0	Updating trial balance and testing lead sheets for new entries
Zee,Ena	Executive Director	3/23/2022	Year-End Substantive Testing	0.5	Retirement plan - internal actuary kick off meeting to discuss scope and procedures, and the consideration of special events
D'Alessandro,Nicholas A	Manager	3/23/2022	Year-End Substantive Testing	7.1	General Ledger Analyzer mapping for balance sheet and income statement accounts, revenue Helix analyzer program instructions for India team, Rhodes Pharma vendor chargebacks, clean up of scoping documents
Piotroski,Edmund Anthony	Senior	3/23/2022	Year-End Substantive Testing	2.4	Update of audit status tracker for both internal and external recipients
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.6	Updating prepared by client request list based on what has been received as of today

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.8	Making selections to test inventory cutoff
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	1.6	Updating intercompany analysis with new file provided by client and agreeing to trial balance
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.8	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/23/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	1.4	Testing accounts receivable support
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	3.1	Making selections to test vendor chargebacks transactions
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.9	Editing accounts receivable confirmation templates
Casella,John M.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	8.5	Substantive testing procedures including Accrued R&D, Accrued S&P, Inventory Cutoff, Prepaid other Testing, Fixed Asset Rollforward
Shivani .	Senior Associate	3/23/2022	Year-End Substantive Testing	0.5	Purdue accounts receivable confirmation testing
Hitha Anis Karappamveetil	Associate	3/23/2022	Year-End Substantive Testing	2.0	Preparation of accounts receivable confirmation letters
Kulbhusan Singh	Senior	3/23/2022	Year-End Substantive Testing	2.0	Data assessment of general ledger analyzer program
Sarah Azraa	Client Serving Contractor	3/23/2022	Year-End Substantive Testing	11.0	Retrieving cash confirmations from online portal and documenting
Saurabh Shukla	Senior	3/23/2022	Year-End Substantive Testing	6.0	Creation of the accounts receivable subledger analyzer
Utkarsh Kaushik	Staff/Assistant	3/23/2022	Year-End Substantive Testing	13.0	Initial documentation and tie out of the trial balance cont.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Eiserle,Christopher D.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	6.5	Data processing for EY Helix Tool (2021 data cont.)
Anirban Maity	Staff/Assistant	3/24/2022	Year-End Substantive Testing	4.0	Data assessment of trade receivables subledger
Deepankar Nayyar	Senior	3/24/2022	Year-End Substantive Testing	8.0	Documentation of discount reserves and related accounts receivable schedules
Sonika,Avinash	Senior Manager	3/24/2022	Planning Activities	1.5	Team meeting with Amelia, Caporale, Justin Furtado and Nick D'Alessandro to discuss sample selections for vendor chargebacks -0.5 hours, review of planning work papers -1 hour
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	3.6	Making selections for unprocessed deductions and other credit adjustments for transaction testing
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	6.9	Review of Accrued legal fees schedule and related pre-petition liabilities subject to compromise
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	2.4	Review of Rhodes Pharma accrued expenses
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	0.7	Fixed assets testing review
D'Alessandro,Nicholas A	Manager	3/24/2022	Year-End Substantive Testing	6.9	Vendor chargeback discussion, inventory reserve and price testing for both Purdue and Rhodes, General Ledger Analyzer mapping for balance sheet and income statement accounts, revenue Helix analyzer program instructions for India team, Rhodes Pharma vendor chargebacks, clean up of scoping documents
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	3.6	Making subsequent event selections for credit memoranda, vendor chargebacks, cash receipts, and cash disbursements
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	1.1	Team status meeting - E. Piotroski, J. Mercier, J. Casella

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Casella,John M.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	9.5	Substantive testing including R&D testing, Cash Confirms, S&P Testing, Accrued Bonus, Accrued other, Fixed Asset Depreciation
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	1.1	Sending out accounts receivable confirmation letters to client customers
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	1.1	Updating prepared by client request list for items received as of today
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	0.5	Sending global delivery services instructions for revenue workpapers
Kulbhusan Singh	Senior	3/24/2022	Year-End Substantive Testing	4.5	Data assessment of general ledger analyzer program cont.
Sarah Azraa	Client Serving Contractor	3/24/2022	Year-End Substantive Testing	11.0	Refreshed testing lead sheets based on new entries recorded in the trial balance
Casella,John M.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Eiserle,Christopher D.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	1.0	Final EY Helix tool updates
Deepankar Nayyar	Senior	3/25/2022	Year-End Substantive Testing	10.0	Performance of data analytics revenue testing procedures
Conley,Hannah Mary	Senior Manager	3/25/2022	Year-End Substantive Testing	1.0	Creation of EY Helix tool
D'Alessandro,Nicholas A	Manager	3/25/2022	Year-End Substantive Testing	5.1	Over-the-Counter accounts receivable and revenue (including cutoff testing) review, operating expense discussion, cash confirmation procedures, income statement approach
Piotroski,Edmund Anthony	Senior	3/25/2022	Year-End Substantive Testing	2.0	Review of Accrued co-op schedule
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.8	Sending selections to test subsequent cash receipts and disbursements

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	3/25/2022	Planning Activities	1.1	Planning documents review cont.
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	1.2	Testing subsequent event credit memoranda selections
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	1.3	Documenting fee for service file
Piotroski,Edmund Anthony	Senior	3/25/2022	Year-End Substantive Testing	0.5	Morning and afternoon Team Meetings with Nicholas D'Alessandro, Justin Furtado, Jack Casella and Nikita Patel
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list for items received as of today
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Casella,John M.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	6.0	Substantive testing including Fixed asset Depreciation Analytic, Cash Confirms, accrued expense testing, Cash Testing
Nguyen,Dominic Lee	Senior	3/28/2022	Year-End Substantive Testing	1.0	Preparing actuary scope documentation and data request
Pahlon,Cody	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.2	Set up kickoff call to discuss Pension Audit with the core assurance team as well as our team.
Deepankar Nayyar	Senior	3/28/2022	Year-End Substantive Testing	7.0	Performance of data analytics revenue testing procedures cont.
Furtado,Justin V	Manager	3/28/2022	Planning Activities	4.0	Cont. Review of planning documents
Piotroski,Edmund Anthony	Senior	3/28/2022	Year-End Substantive Testing	0.9	Rhodes Pharma review of accrued rebates scoping
Piotroski,Edmund Anthony	Senior	3/28/2022	Year-End Substantive Testing	2.0	Rhodes Pharma review of sales returns and allowances
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
D'Alessandro,Nicholas A	Manager	3/28/2022	Year-End Substantive Testing	2.5	Rhodes Pharma vendor chargeback testing approach and investigation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.6	Testing selections for unprocessed deductions
Mercier,Joseph D	Senior	3/28/2022	Year-End Substantive Testing	2.0	Audit status discussion - E. Piotroski, N. Patel, J. Casella
Piotroski,Edmund Anthony	Senior	3/28/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting (.5)
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.4	Updating assignment tracker and prepared by client request list for outstanding requests
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	3.4	Performing inventory price testing
Mercier,Joseph D	Senior	3/28/2022	Year-End Substantive Testing	3.0	Review of Rhodes Pharma contra accounts receivable schedules
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.9	Sending follow up about accounts receivable confirmations not returned
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	5.6	Documenting data analytics program for revenue
Casella,John M.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	3.5	Documenting expenses lead sheets
Mercier,Joseph D	Senior	3/28/2022	Year-End Substantive Testing	3.5	Review of Pension testing schedules
Siegler,Jeffrey Thomas	Staff/Assistant	3/28/2022	Year-End Substantive Testing	4.5	Created request list for Ceridian Dayforce and Inmar. Updated Control Objectives for 2021 year.
Memeti,Andi	Senior	3/28/2022	Year-End Substantive Testing	2.0	Initial planning call to determine scope, introduce team, give tasks to staff
Casella,John M.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Nguyen,Dominic Lee	Senior	3/29/2022	Year-End Substantive Testing	2.0	Review of draft discount rate analysis

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Deepankar Nayyar	Senior	3/29/2022	Year-End Substantive Testing	9.0	Performance of data analytics revenue testing procedures cont.
Ashish Agarwal	Manager	3/29/2022	Year-End Substantive Testing	9.0	Review of data analytics revenue testing procedures
Furtado,Justin V	Manager	3/29/2022	Year-End Substantive Testing	4.6	Review of vendor chargeback populations and scoping of testing
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.4	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	0.5	Audit status discussion - E. Piotroski, N. Patel, J. Casella
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	4.1	Rhodes Pharma Accounts receivable testing
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	2.5	Purdue accounts receivable and discounts reserve testing
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	2.0	Review of subsequent event credit memo and vendor chargebacks
Mercier,Joseph D	Senior	3/29/2022	Planning Activities	2.4	Updates made to planning analytics
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	0.5	Creation of royalty confirmations
D'Alessandro,Nicholas A	Manager	3/29/2022	Year-End Substantive Testing	8.5	Revenue and Trade Receivable Helix program for both Purdue and Rhodes entities. Setting up India team and staff on various workpapers and answering questions related to this, as well as Rhodes Pharma reserves and Purdue inventory
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.4	Setting up royalty income workpaper
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.6	Updating assignment tracker and prepared by client request list for items received today
Casella,John M.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	4.0	Documenting Payroll analytic, Accrued R&D, Prepaid Legal

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Siegler,Jeffrey Thomas	Staff/Assistant	3/29/2022	Year-End Substantive Testing	7.0	Finished request list for Inmar. Created request list for ValueCentric and IQVIA.
Piotroski,Edmund Anthony	Senior	3/29/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting (.5)
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	5.6	Documenting data analytics program for revenue cont.
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	1.6	Testing inventory cutoff selections
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	1.7	Testing support for other credit adjustments selections
Sonika,Avinash	Senior Manager	3/29/2022	Independence Procedures	4.0	Performing required client continuance procedures
Nguyen,Dominic Lee	Senior	3/30/2022	Year-End Substantive Testing	1.0	Review of draft expected return on plan assets analysis
Deepankar Nayyar	Senior	3/30/2022	Year-End Substantive Testing	4.0	Performance of Rhodes Pharma data analytics testing procedures
Pahlon,Cody	Staff/Assistant	3/30/2022	Year-End Substantive Testing	0.5	Kickoff Call with the core assurance team to discuss audit procedures. Included D. Nguyen, E. Zee, J. Mercier, N. Fox, R. Chhabra, J. Furtado, N. D'Alessandro
Ashish Agarwal	Manager	3/30/2022	Year-End Substantive Testing	1.0	Review of data analytics revenue testing procedures cont.
Conley,Hannah Mary	Senior Manager	3/30/2022	Year-End Substantive Testing	1.0	Creation of EY Helix tool
Zee,Ena	Executive Director	3/30/2022	Year-End Substantive Testing	0.3	Retirement plan - meeting with core team to discuss scope, timing and related data request
Fox,Nicholas K.	Manager	3/30/2022	Year-End Substantive Testing	2.0	Pension specialist - review scoping
Furtado,Justin V	Manager	3/30/2022	Year-End Substantive Testing	2.9	Review of Purdue accrued expenses

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	3/30/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting
D'Alessandro,Nicholas A	Manager	3/30/2022	Year-End Substantive Testing	6.5	Team status tracker ensuring each account has selections sent out, working through inventory reserve analytic documentation for Purdue, and revenue helix review including confirms
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	2.3	Inventory price testing for selections
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	4.6	Documenting data analytics program for revenue cont.
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	2.6	Organizing instructions for global delivery services to put together support to test sales and accounts receivable for over the counter and controlled substance products
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	0.5	Audit status discussion - E. Piotroski, N. Patel, J. Casella
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	4.0	Updates to testing lead Schedules
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	3.1	Inventory price testing and cutoff testing
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	2.9	Accounts receivable and over the counter sales testing
Casella,John M.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	1.0	Finalizing Payroll Analytic
Mumtaz,Humza	Staff/Assistant	3/31/2022	Year-End Substantive Testing	7.0	Rhodes Pharma inventory testing procedures
Deepankar Nayyar	Senior	3/31/2022	Year-End Substantive Testing	9.0	Performance of Rhodes Pharma data analytics testing procedures cont.
Pahlon,Cody	Staff/Assistant	3/31/2022	Year-End Substantive Testing	2.0	Drafted final benefit review memorandum

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	3/31/2022	Year-End Substantive Testing	2.1	Review of Rhodes Pharma returns
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	0.7	Team status meeting - E. Piotroski, J. Mercier, J. Casella
D'Alessandro,Nicholas A	Manager	3/31/2022	Year-End Substantive Testing	7.5	Accrued vendor chargeback wholesaler, planning analytic, inventory price testing/cutoff testing, sales analytic testing for over-the-counter including transactional testing. Revenue and Trade Receivable Helix program for both Purdue and Rhodes entities.
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	5.5	Operating expense scoping and testing selections
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	1.0	Review of prepaid expense testing (cont)
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	2.0	Review of Rhodes Pharma accrued returns schedule
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	3.5	Trial balance and testing lead sheet updates
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	1.8	Working on lead sheets for account comparisons year over year
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting (.5)
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	3.0	Updating the planning analytic (Cont.)
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	2.5	Updates to testing lead Schedules
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	1.5	Review of accrued vendor chargebacks and testing selections
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	4.5	Review of cutoff registers

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	5.2	Documenting data analytics program for revenue cont.
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	1.0	Team status meeting and tracker updates
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	1.4	Working on cash anchor selections and sending to client
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	0.4	Updating assignment tracker and prepared by client request list for items received today
Casella,John M.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	6.0	Testing goods received not invoiced and Co-op advertising accrued expenses
Utkarsh Kaushik	Staff/Assistant	3/31/2022	Year-End Substantive Testing	9.0	Organizing selection supports for over the counter sales, sales cutoff, and accounts receivable testing
			Total	914.0	

Total Fixed Fees Sought for 2021 Audit Services During Fee Period: \$900,000.00